

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tim Mackey
DOCKET NO.: 05-20319.001-R-1
PARCEL NO.: 01-22-401-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Tim Mackey, the appellant, by attorney Michael Elliott of Elliott & Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a seven-year-old, two-story single-family dwelling of masonry construction and located in Barrington Township, Cook County. The residence contains four bathrooms, a full basement, air conditioning, fireplaces and a three-car garage. The appellant claimed the subject contained 5,400 square feet of living area. The Assessor's records indicate 6,031 square feet. As evidence of the appellant's claim the appellant submitted an affidavit testifying that the subject contained 5,400 square feet. The Assessor's records indicate the subject contains 6,031 square feet of living area. The appellant offered no tangible evidence to support the claim of 5,400 square feet aside from the affidavit. Therefore, the PTAB finds the appellant's evidence is insufficient to support his claim of incorrect living area. Two story open space is counted as interior living area based on an outside measurement of the building by the Assessor. The PTAB finds the best evidence of building area is the Assessor's figure and therefore, the PTAB finds the property contains 6,031 square feet.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a mile of the subject. These properties consist of two-story single-family dwellings of frame or frame and masonry construction and range in age from eight to 21 years. The comparables have three, four or six bathrooms with half-baths and full basements, two finished. The homes are air-conditioned,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 16,671
IMPR. \$100,656
TOTAL: \$117,327

Subject only to the State multiplier as applicable.

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have fireplaces and two, three or four-car garages. The comparables contain between 5,458 and 9,808 square feet of living area and have improvement assessments ranging from \$64,543 to \$137,056 or from \$11.80 to \$13.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$100,656, or \$16.69 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within two blocks of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 12 to 29 years. The comparables contain two, three or four bathrooms with half-baths, full or partial basements; all have air conditioning, fireplaces and two or three-car garages. The comparables range in size from 3,071 to 5,864 square feet of living area and have improvement assessments of between \$54,924 and \$97,492 or from \$16.63 to \$17.88 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparable two and the appellant's comparables two and three are the comparables most similar to the subject. These properties have improvement assessments ranging from \$11.83 to \$16.88 per square foot of living area. The subject's per square foot improvement assessment of \$16.69 is within this range of properties. The PTAB gives less weight to the remaining comparables because they are less similar to the subject in location, living area, lot size and age. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject

dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.